

SESSION II.
1921.
NEW ZEALAND.

EAST COAST NATIVE TRUST LANDS.

BALANCE-SHEET AND STATEMENT OF ACCOUNTS FOR YEAR ENDED 31st MARCH, 1921.

Presented to both Houses of the General Assembly in pursuance of Section 13 of the East Coast Native Trust Lands Act, 1902.

EAST COAST NATIVE TRUST LANDS.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liabilities.				Assets.			
	£	s.	d.		£	s.	d.
Mortgages secured on freeholds	65,200	0	0	Freehold lands	..	..	357,371 0 0
Interest accrued on same	1,063	10	3	Unpaid purchase-money on sale of freehold land	42,310	15	0
			66,263 10 3	Interest accrued on same	847	11	5
Money advanced by way of loan	750	0	0				43,158 6 5
Interest accrued on same	281	5	0	Rents due and accrued	..	..	4,252 17 3
			1,031 5 0	Produce unsold—			
Accrued rates and taxes	..	..	429 15 10	Wool	..	4,515 11 3	
Bank of Australasia	34,428	12	7	Mutton	..	1,029 3 6	
Interest accrued on same	923	0	1	Beef	..	251 5 8	
			35,351 12 8	Hides and skins	..	30 17 6	
Sundry creditors—				Oats	..	30 0 0	
Dalgety and Co. (Limited), Gisborne	1,431	19	11				5,856 17 11
Dalgety and Co. (Limited), Wairoa	1,132	10	9	Live-stock on farms	..	..	26,927 11 0
Williams and Kettle (Limited), Gisborne	8,471	10	6	Stores on hand	..	..	115 0 0
On open account	1,138	7	4	Advances to Natives on account of farm profits	6,261	3	9
			12,174 8 6	Sundry debtors on open account	892	0	2
Amounts due to Natives on account of rents, farm profits	2,386	11	7				7,153 3 11
Amount at credit of Blocks, rentals, &c.	5,703	0	7	Advances to Blocks on account of sundry rents	..	..	707 0 4
			8,089 12 2	Investments—			
Amount held in suspense re Lot 2, Tahora 2c 3	3,198	10	0	Wairoa Farmers' Co-operative Meat Company (Limited)	750	0	0
Interest accrued	79	19	0	Gisborne Sheep-farmers' Frozen Meat and Mercantile Company (Limited)	250	0	0
			3,278 9 0				1,000 0 0
Surplus	..	..	320,256 16 5	Office fixtures	123	4	6
				Travelling plant	210	8	6
							333 13 0
							£446,875 9 10
			£446,875 9 10				

AUDITOR'S CERTIFICATE.

I have audited the accounts of the East Coast Commissioner for the year ended 31st March, 1921, and my report on the audit of the accounts is contained in my letter of even date to the Minister of Native Affairs.

Wellington, 31st October, 1921.

ARTHUR T. CLARKE, A.C.A., Auditor.

ARTHUR T. CLARKE, A.C.A., Auditor.

STATEMENT SHOWING THE POSITION OF THE DIFFERENT BLOCKS AS AT 31ST MARCH, 1921

Amounts at Debit of the Undermentioned Blocks on Current Account.

	£	s.	d.	£	s.	d.
Principal security blocks—						
General Account ..	40,393	13	11			
Live-stock Account—						
Pakowhai ..	485	0	0			
				40,878	13	11
Mangapoike A ..				624	19	9
Mangapoike No. 2A 3 ..				30	1	10
Mangapoike No. 2B—						
General Account ..	5,080	17	11			
Live-stock Account ..	7,158	10	0			
				12,239	7	11
Less amount at credit of						
Farm Account ..	5,700	8	6			
				6,538	19	5
Mangapoike No. 2D ..				1,248	9	6
Mangapoike No. 2E ..				66	11	7
Mangaheia No. 2D ..				119	11	8
Maraetaha No. 2, Secs. 3 and 6—						
General Account ..	2,198	1	1			
Live-stock Account ..	2,089	2	0			
Farm Account ..	5,697	2	1			
				9,984	5	2
Maungawaru No. 2 ..				12,560	16	7
Maungawaru No. 3 ..				3,661	13	0
Paremata No. 3—						
General Account ..	14,095	1	9			
Live-stock Account ..	1,728	15	0			
				15,823	16	9
Less amount at credit of						
Farm Account ..	13,459	9	11			
				2,364	6	10
Paremata Nos. 73 and 73A ..				191	13	5
Tahora No. 2c 1, Sec. 3—						
Live-stock Account ..	6,399	10	0			
Farm Account ..	5,353	0	0			
				11,752	10	0
Less amount at credit of						
General Account ..	3,627	13	0			
				8,124	17	0
Tahora No. 2F, Sec. 2—						
General Account ..	4,489	15	2			
Live-stock Account ..	5,225	2	0			
Farm Account ..	5,349	11	10			
				15,064	9	0
Tahora No. 2G, Sec. 2 ..				326	7	9
Tawapata South No. 1 ..				1,690	3	1
Whangawehi Nos. 1B and 1C ..				3,917	4	0
Maraetaha No. 1D (Te Kōpua)—						
General Farm Account ..	8,861	17	10			
Live-stock Account ..	3,841	12	0			
				12,703	9	10
Balance—Surplus, as per balance-sheet ..	320,256	16	5			
				£440,353	9	9

Amounts at Credit of the Undermentioned Blocks on Current Account.

	£	s.	d.
Mangapoike B ..	177	11	10
Maraetaha No. 2, Sec. 4 ..	9,780	18	1
Paremata Section 64 (No. 1 Account) ..	13,389	3	5
Paremata Section 64 (No. 2 Account) ..	106	4	8
Tahora No. 2c 2, Sec. 2 ..	713	7	1
Tahora No. 2c 3, Sec. 2 ..	31,417	19	9
Whaitiri No. 2 ..	469	13	11

Amounts at Credit of the Undermentioned Blocks for the Value of their Freehold.

	£	s.	d.
Mangatu Nos. 5 and 6 ..			
Mangaokura No. 1 ..			
Pakowhai ..	34,957	0	0
Tangotete Nos. 1 and 2 ..			
Te Kuri ..			
Whataupoko G, Sec. 22 ..			
Mangaheia No. 2D ..	39,858	0	0
Mangapoike A ..	39,798	0	0
Mangapoike No. 2A 3 ..	21,995	0	0
Mangapoike B ..	1,018	0	0
Mangapoike No. 2B ..	11,294	0	0
Mangapoike No. 1D ..	10,779	0	0
Mangapoike No. 2E ..	4,470	0	0
Maungawaru No. 2 ..	5,500	0	0
Maungawaru No. 3 ..	7,000	0	0
Maraetaha No. 2, Secs. 3 and 6 ..	29,842	0	0
Paremata, Sec. 48 ..	390	0	0
Paremata, Sec. 64 ..	9,550	0	0
Paremata, Secs. 73 and 73A ..	1,012	0	0
Paremata, Sec. 4 ..	4,348	0	0
Paremata, Sec. 3 ..	20,867	0	0
Tahora No. 2c 1, Sec. 2 ..	41,157	0	0
Tahora No. 2c 2, Sec. 2 ..	3,800	0	0
Tahora No. 2F, Sec. 2 ..	30,764	0	0
Tahora No. 2G, Sec. 2 ..	1,346	0	0
Tawapata South No. 1 ..	12,000	0	0
Whangawehi Nos. 1B and 1C ..	4,120	0	0
Whaitiri No. 2 ..	1,565	0	0
Maraetaha No. 1D (Te Kōpua) ..	24,899	0	0
	362,329	0	0
Less amount standing to the debit of Tahora No. 2c 3, Sec. 2—after sale to W. Chappel ..	4,958	0	0
	357,371	0	0
Live-stock on farms, as per contra ..	26,927	11	0
	£440,353	9	9

STATEMENTS OF ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

PRINCIPAL SECURITY BLOCKS.

	£	s.	d.
Balance at debit, 31st March, 1920 ..	37,017	1	10
Payments.			
Expenditure, Pakowhai, Te Kuri, Tangotete and Mangatu Blocks ..	572	9	4
Interpreting ..	2	12	6
County rates ..	401	4	3
Interest ..	2,238	16	4
Management and office expenses ..	161	9	8
	3,376	12	1
Balance at debit, 31st March, 1921 ..	£40,393	13	11

AREA AND VALUE OF PRINCIPAL SECURITY BLOCKS.

	Acres.
Mangatu Nos. 5 and 6 ..	21,452
Mangaokura No. 1 ..	2,027
Pakowhai ..	374
Tangotete No. 1 ..	5
Tangotete No. 2 ..	75
Te Kuri ..	216
Whataupoko G, Sec. 32 ..	10
	24,159
Value, £34,957.	

STATEMENTS OF ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921—*continued.*

PRINCIPAL SECURITY BLOCK—POKOWHAI FARM.

		<i>Debits.</i>			
		£	s. d.	£	s. d.
Buildings .. ..	..	10	0 0		
Grass-seed .. ..	..	51	3 10		
Oats .. ..	..	9	0 0		
Water-supply .. ..	..	22	6 0		
				92	9 10
Sheep bought .. ..	..	485	0 0		
Wages, &c. .. ..	..	369	15 6		
Shearing, &c. .. ..	..	8	5 5		
Stores .. ..	..	31	5 0		
Repairs .. ..	..	26	7 11		
Horse-shoeing .. ..	..	9	18 6		
Station plant .. ..	..	9	5 3		
Station requisites .. ..	..	4	9 0		
House requisites .. ..	..	2	1 11		
Travelling-expenses .. ..	..	15	19 0		
Interpreting .. ..	..	2	11 0		
Fire, marine, and accident insurance .. ..	..	10	5 10		
Interest .. ..	..	155	15 10		
Pakowhai Committee .. ..	..	3	0 0		
				1,134	0 2
				1,226	10 0
		<i>Credits.</i>			
Sheep sold .. ..	..	2	10 0		
Produce sold .. ..	..	138	6 9		
Refund on account cartage .. ..	..	16	17 0		
Produce unrealized—Oats .. ..	..	30	0 0		
				187	13 9
Transfer to Pakowhai Improvements .. ..	..	92	9 10		
Transfer to principal security .. ..	..	461	6 5		
				741	10 0
Live-stock—485 sheep .. ..	..			£485	0 0

MANGAHEIA No. 2D.

		£	s. d.
Balance at debit, 31st March, 1920 ..	..	649	6 8
		£	s. d.
<i>Payments.</i>			
Rents to beneficiaries .. ..	..	792	6 8
Travelling-expenses .. ..	..	12	12 6
Advertising .. ..	..	4	6 0
Land-tax .. ..	..	234	9 7
Interest .. ..	..	32	10 4
Management and office expenses .. ..	..	153	19 9
		1,230	4 10
		1,879	11 6
		£	s. d.
<i>Receipts.</i>			
Rents .. ..	..	1,759	19 10
Balance at debit, 31st March, 1921 ..	..	£119	11 8
Area of block, 5,965 acres 3 roods 16 perches. Value, £39,858.			

MANGAPOIKE A.

		£	s. d.
Balance at debit, 31st March, 1920 ..	..	790	16 7
		£	s. d.
<i>Payments.</i>			
Law-costs .. ..	..	1	11 6
Donation, Maori Soldiers' Fund .. ..	..	11	2 6
Land-tax .. ..	..	428	15 9
Interest .. ..	..	46	11 5
Management and office expenses .. ..	..	69	0 10
		557	1 8
		1,347	18 3
		£	s. d.
<i>Receipts.</i>			
Rents .. ..	..	722	18 6
Balance at debit, 31st March, 1921 ..	..	£624	19 9
Area of block, 16,420 acres. Value, £39,798.			

MANGAPOIKE No. 2A 3.

		£	s. d.
Balance at debit, 31st March, 1920 ..	..	422	2 11
		£	s. d.
<i>Payments.</i>			
Rents to beneficiaries .. ..	..	238	10 11
Legal expenses .. ..	..	2	7 0
Valuation fee .. ..	..	1	1 0
County and harbour rates .. ..	..	10	4 9
Land-tax .. ..	..	117	14 9
Interest .. ..	..	29	19 11
Management and office expenses .. ..	..	70	16 7
		461	14 11
		883	17 10
		£	s. d.
<i>Receipts.</i>			
Rents .. ..	..	853	16 0
Balance at debit, 31st March, 1921 ..	..	£430	1 10
Area of block, 9,438 acres 3 roods 22 perches. Value, £21,995.			

MANGAPOIKE B.

		£	s. d.
Balance at credit, 31st March, 1920 ..	..	165	18 9
		£	s. d.
<i>Receipts.</i>			
Rents .. ..	..	15	0 0
Interest .. ..	..	5	7 6
		20	7 6
		186	6 3
		£	s. d.
<i>Payments.</i>			
Law costs .. ..	..	2	2 0
Land-tax .. ..	..	1	12 4
Management and office expenses .. ..	..	5	0 1
		8	14 5
Balance at credit, 31st March, 1921 ..	..	£177	11 10
Area of block, 383 acres 38 perches. Value, £1,018.			

MANGAPOIKE No. 2B.

		£	s. d.
Balance at debit, 31st March, 1920 ..	..	4,657	2 8
		£	s. d.
<i>Payments.</i>			
County and harbour rates .. ..	..	119	16 6
Interest .. ..	..	283	14 0
Management and office expenses .. ..	..	20	4 9
		423	15 3
Balance at debit, 31st March, 1921 ..	..	£5,080	17 11
Area of block, 3,024 acres. Value, £11,294.			

STATEMENTS OF ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921—*continued.*

MANGAPOIKE NO. 2B (MAHURANGI FARM)

	£	s.	d.
Balance at debit, 31st March, 1920	487	0	8
<i>Debits.</i>			
Grass-seed	439	13	0
Fencing	424	0	7
	863	13	7
Sheep bought	1,492	1	0
Wages, droving, and supervision	492	19	6
Shearing, and wool charges	267	16	9
Scrub-cutting	5	0	0
Stores	11	9	0
Cartage	2	2	0
Travelling-expenses	1	4	6
Station requisites	22	13	8
Telephone	10	14	4
Fire, accident, and marine insurance	14	12	4
Rabbit rate	2	7	7
Management and office expenses	60	14	3
	2,383	14	11
	3,734	9	2

<i>Credits.</i>			
Wool sold	123	1	1
Sheep sold	841	10	6
Cattle sold	413	13	8
Skins sold	20	2	3
Surplus wool profits	170	14	6
Rebate on stock	11	0	0
Dividends	30	0	0
Interest	36	5	8
Wool unrealized, 31st March, 1921	630	0	0
	2,276	7	8
Balance at debit, 31st March, 1921	£1,453	1	6

Live-stock on farm, 31st March, 1921—

	£	s.	d.
4,580 sheep	4,485	0	0
380 cattle	2,487	10	0
8 horses	186	0	0
	£7,158	10	0

MANGAPOIKE NO. 2D.

	£	s.	d.
Balance at debit, 31st March, 1920	1,188	10	3
<i>Payments.</i>			
Donation, Maori Soldiers Fund	44	9	0
County and harbour rates	40	0	2
Law costs	1	1	0
Land-tax	34	9	9
Interest	73	10	5
Management	20	4	9
	213	15	1
	1,402	5	4

<i>Receipts.</i>			
Rents	153	15	10
Balance at debit, 31st March, 1921	£1,248	9	6

Area of block, 5,419 acres. Value, £10,779.

MANGAPOIKE NO. 2E.

	£	s.	d.
Balance at debit, 31st March, 1920	69	14	0
<i>Payments.</i>			
Rents to beneficiaries	58	8	5
Land-tax	30	18	6
Interest	5	5	1
Management	20	4	9
	114	16	9
	184	10	9
<i>Receipts.</i>			
Rents	117	19	2
Balance at debit, 31st March, 1921	£66	11	7

Area of block, 2,980 acres. Value, £4,470.

MARAETAHA NO. 2, SECS. 3 AND 6.

	£	s.	d.
Balance at debit, 31st March, 1920	1,787	11	11
<i>Payments.</i>			
Improvements	18	0	0
Donation, Maori Soldiers' Fund	44	9	0
County rates	211	19	7
Interest	115	15	10
Management	20	4	9
	410	9	2
Balance at debit, 31st March, 1921	£2,198	1	1
Area of block, 4,658 acres. Value, £29,842.			

MARAETAHA NO. 2, SECS. 3 AND 6 (PATEMARU FARM).

	£	s.	d.
Balance at debit, 31st March, 1920	7,111	10	10
<i>Debits.</i>			
Fencing	46	10	1
Tracks	5	0	0
Buildings	161	13	6
	213	3	7
Sheep bought	938	15	0
Cattle bought	447	10	0
Horses bought	7	10	0
Charges, freezing mutton and beef	229	8	8
Wages, &c.	787	14	5
Shearing, &c.	36	4	11
Splitting	62	15	0
Stores	166	18	5
Repairs	53	13	6
Horse-feed	16	4	0
Horse-shoeing	6	0	6
Cartage	66	12	9
Telephone	5	2	6
Station requisites	22	5	5
House requisites	47	1	4
Travelling-plant	22	10	0
Travelling-expenses	17	14	9
Furniture	43	7	8
Fire, accident, and marine insurance	19	16	11
Rabbit rate	1	9	1
Interest	556	17	1
Management	305	11	3
	3,861	2	9
	11,185	17	2

<i>Credits.</i>			
Sheep sold	789	4	9
Cattle sold	788	10	6
Horses sold	10	0	0
Meat sold	305	9	1
Wool sold	40	18	6
Skins sold	24	7	2
Tallow sold	32	3	1
Posts sold	93	0	0
Surplus wool profits	78	7	9
Bonus on stock and wool	23	12	2
Rebates	14	9	4
Dividends	30	2	0
Wool unrealized, 31st March, 1921	510	0	0
Mutton unrealized, 31st March, 1921	520	18	9
Posts on hand, 31st March, 1921	130	10	0
	3,399	13	1
Balance at debit, 31st March, 1921	£7,786	4	1

Live-stock on farm, 31st March, 1921—

	£	s.	d.
2,502 sheep	1,890	2	0
19 cattle	123	0	0
13 horses	76	0	0
	£2,089	2	0

STATEMENTS OF ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921—continued.

MARAETAHA No. 2, SEC. 4.

	£	s.	d.
Balance at credit, 31st March, 1920	9,335	4	8
<i>Receipts.</i>			
Interest	465	18	2
	9,801	2	10
<i>Payments.</i>			
Management	20	4	9
Balance at credit, 31st March, 1921	£9,780	18	1
<i>Block sold.</i>			

MAUNGAWARU No. 2.

	£	s.	d.
Balance at debit, 31st March, 1920	11,711	10	2
<i>Payments.</i>			
County rates	122	1	8
Interest	707	0	0
Management	20	4	9
	849	6	5
Balance at debit, 31st March, 1921	£12,560	16	7
Area of block, 14,802 acres. Value, £5,500.			

MAUNGAWARU No. 3.

	£	s.	d.
Balance at debit, 31st March, 1920	3,288	1	9
<i>Payments.</i>			
County rates	150	16	8
Interest	202	9	10
Management	20	4	9
	373	11	3
Balance at debit, 31st March, 1921	£3,661	13	0
Area of block, 18,720 acres. Value, £7,000.			

PAREMATA No. 3.

	£	s.	d.
Balance at debit, 31st March, 1920	12,151	0	4
<i>Payments.</i>			
Payments to beneficiaries from			
farm profits	935	1	4
Donation, Maori Soldiers' Fund	22	4	6
Identification fee	1	1	0
Travelling-expenses	8	2	6
Band instruments	37	17	6
County rates	152	3	1
Interest	765	4	8
Management	80	19	0
	2,002	13	7
	14,153	13	11
<i>Receipts.</i>			
Rent for hire of hall	58	12	2
Balance at debit, 31st March, 1921	£14,095	1	9
Area of block, 1,224 acres. Value, £25,215.			

PAREMATA No. 3 (FARM ACCOUNT).

	£	s.	d.
Balance at credit, 31st March, 1920	9,823	16	5
<i>Receipts.</i>			
Sheep sold	933	15	6
Cattle sold	648	0	0
Surplus wool profits	35	10	7
Rebate on stock	12	5	0
Bonus on stock	3	2	6
Dividends	9	8	0
Interest	518	6	8
Wool unrealized, 31st March, 1921	450	0	0
	2,610	8	3
	12,434	4	8

Payments.

	£	s.	d.	£	s.	d.
Grass-seed	5	5	0			
Sowing ..	34	10	0			
Fencing	137	8	0			
				177	3	0
Wages, &c.				218	10	0
Shearing, &c.				159	4	9
Scrub-cutting				62	0	0
Stores				1	3	0
Repairs				18	17	0
Fire, marine, and accident insurance				4	12	10
Rabbit rate				1	4	11
Office expenses				60	14	3
				703	9	9

Balance at credit, 31st March, 1921 .. £11,730 14 11

Live-stock on farm, 31st March, 1921—

	£	s.	d.
1,475 sheep	1,298	15	0
46 cattle	430	0	0
	£1,728	15	0

PAREMATA, SEC. 48.

	£	s.	d.	£	s.	d.
<i>Receipts.</i>						
Rents	19	12	6			
Interest	0	12	6			
				20	5	0
<i>Payments.</i>						
Payments to beneficiaries	17	15	5			
Management	2	9	7			
				£20	5	0

Area of block, 12 acres 3 roods. Value, £390.

PAREMATA, SEC. 64 (No. 1 ACCOUNT).

	£	s.	d.
Balance at credit, 31st March, 1920	12,799	0	5
<i>Receipts.</i>			
Interest	639	2	3
	13,438	2	8
<i>Payments.</i>			
Travelling-expenses	6	10	0
Donation, Maori Soldiers' Fund	22	4	6
Management	20	4	9
	48	19	3
Balance at credit, 31st March, 1921	£13,389	3	5

PAREMATA, SEC. 64 (No. 2 ACCOUNT).

	£	s.	d.
Balance at credit, 31st March, 1920	98	11	10
<i>Receipts.</i>			
Rents	366	18	6
	465	10	4
<i>Payments.</i>			
Rents to beneficiaries	240	7	10
Land-tax	37	16	3
Interest	0	2	7
Management	80	19	0
	359	5	8
Balance at credit, 31st March, 1921	£106	4	8
Area of block, 2,380 acres. Value, £9,550.			

STATEMENTS OF ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921—continued.

PAREMATA, SECS. 73 AND 73A.			
	£	s.	d.
Balance at debit, 31st March, 1920	..	167	18 5
<i>Payments.</i>	£	s.	d.
County rates .. ..	..	7	6 9
Interest .. ..	..	11	8 2
Management .. ..	..	5	0 1
		23	15 0

Balance at debit, 31st March, 1921 .. £191 13 5

Area of block, 115 acres. Value, £1,012.

TAHORA No. 2C 1, SEC. 3.			
	£	s.	d.
Balance at credit, 31st March, 1920	..	3,533	2 5
<i>Receipts.</i>	£	s.	d.
Rents .. ..	..	570	18 0
Interest .. ..	..	171	2 7
		742	0 7
		4,275	3 0

<i>Payments.</i>			
	£	s.	d.
Donation, Maori Soldiers' Fund .. ..	..	88	17 9
County rates .. ..	..	236	0 0
Land-tax .. ..	..	287	1 0
Management .. ..	..	35	11 3
		647	10 0
Balance at credit, 31st March, 1921	..	£3,627	13 0

TAHORA No. 2C 1, SEC. 3 (WAIMAHA FARM ACCOUNT).			
	£	s.	d.
Balance at debit, 31st March, 1920	..	9,674	8 10

<i>Debits.</i>			
	£	s.	d.
Grass-seed .. ..	..	273	9 6
Fencing .. ..	..	33	4 0
Buildings .. ..	..	9	13 0
Trees .. ..	..	1	7 0
Sledge and wheels ..	..	55	12 7
		373	6 1

	£	s.	d.
Wages, &c. .. ..	..	639	11 4
Shearing .. ..	..	157	10 5
Scrub-cutting .. ..	..	50	0 0
Stores .. ..	..	215	15 11
Repairs .. ..	..	22	6 3
Cartage .. ..	..	104	5 3
Telephone .. ..	..	5	5 0
Travelling-expenses ..	..	22	0 0
Station requisites ..	..	19	15 5
House requisites ..	..	8	19 6
Interpreting .. ..	..	1	1 0
Fire, marine, and accident insurance .. ..	..	10	4 0
Rabbit rate .. ..	..	1	15 7
Interest .. ..	..	550	12 3
Office expenses .. ..	..	80	19 0
		1,890	0 11
		11,937	15 10

<i>Credits.</i>			
	£	s.	d.
Wool sold .. ..	..	10	19 8
Sheep sold .. ..	..	373	4 2
Cattle sold .. ..	..	12	0 0
Bonus on wool .. ..	..	50	11 3
Surplus wool .. ..	..	139	9 7
Rebate on tallow ..	..	3	17 0
Bonus on skins .. ..	..	3	17 0
Dividends .. ..	..	12	13 6
Wool unrealized, 31st March, 1921 .. ..	..	700	0 0
Skins unrealized, 31st March, 1921 .. ..	..	0	17 6
Stores on hand, 31st March, 1921 .. ..	..	20	0 0
		1,327	9 8
Balance at debit, 31st March, 1921	..	£10,610	6 2

Live-stock on farm, 31st March, 1921—

	£	s.	d.
3,110 sheep .. ..	..	2,585	0 0
70 cattle .. ..	..	338	10 0
4 horses .. ..	..	48	0 0
		£3,021	10 0

TAHORA No. 2C 1, SEC. 3 (TE HUIA FARM ACCOUNT).			
	£	s.	d.
Balance at debit, 31st March, 1920	..	655	18 0

<i>Debits.</i>			
	£	s.	d.
Fencing .. ..	..	28	2 8
Clearing .. ..	..	23	0 1
		51	2 9
Cattle bought .. ..	..	430	0 0
Sheep bought .. ..	..	375	0 0
Wages, &c. .. ..	..	88	13 2
Shearing, &c. .. ..	..	48	9 6
Scrub-cutting .. ..	..	67	0 0
Stores .. ..	..	66	11 10
Repairs .. ..	..	7	6 8
Cartage .. ..	..	22	17 6
Station requisites ..	..	2	5 0
Travelling-expenses ..	..	10	0 0
Fire, marine, and accident insurance .. ..	..	3	19 8
Rabbit rate .. ..	..	0	11 6
Interest .. ..	..	28	1 0
Office expenses .. ..	..	60	14 3
		1,211	10 1
		1,918	10 10

<i>Credits.</i>			
	£	s.	d.
Wool sold .. ..	..	0	18 6
Surplus wool .. ..	..	51	6 8
Meat sold .. ..	..	2	18 0
Rebate on tallow ..	..	0	7 6
Bonus on wool .. ..	..	11	18 2
Refund Fitzpatrick, on account cartage charged twice	..	36	7 6
Wool unrealized, 31st March, 1921 .. ..	..	310	0 0
		413	16 4
Balance at debit, 31st March, 1921	..	£1,504	14 6

Live-stock on farm, 31st March, 1921—

	£	s.	d.
1,600 sheep .. ..	..	1,337	10 0
122 cattle .. ..	..	492	10 0
4 horses .. ..	..	48	0 0
		£1,878	0 0

TAHORA No. 2C 1, SEC. 3 (STOCK-TRACK FARMS, KAHU-NUI-PAMOA-PONUI).

	£	s.	d.
Balance at credit, 31st March, 1920	..	298	3 6

<i>Credits.</i>			
	£	s.	d.
Wool sold .. ..	..	22	11 8
Surplus wool profits ..	..	37	3 5
Rebate on wool .. ..	..	13	10 9
Bonus on stock .. ..	..	7	17 0
Rebate on tallow ..	..	12	4 6
Stores sold .. ..	..	1	0 0
Interest .. ..	..	5	0 0
Wool unrealized, 31st March, 1921 .. ..	..	240	0 0
Dividends .. ..	..	25	1 4
		364	8 8
		662	12 2

<i>Debits.</i>			
	£	s.	d.
Fencing .. ..	..	56	5 4
Wages, &c. .. ..	..	75	0 0
Shearing, &c. .. ..	..	56	18 9
Scrub-cutting .. ..	..	12	0 0
Repairs .. ..	..	14	13 4
Cartage .. ..	..	14	0 9
Travelling-expenses ..	..	5	0 0
Rabbit rate .. ..	..	1	6 0
Fire, marine, and accident insurance .. ..	..	4	3 1
Office expenses .. ..	..	60	14 3
		300	1 6
Balance at credit, 31st March, 1921	..	£362	10 8

Live-stock on farm, 31st March, 1921—

	£	s.	d.
1,300 sheep .. ..	..	1,500	0 0

STATEMENTS OF ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921—continued.

TAHORA No. 2C 1, SEC. 3.—RECAPITULATION OF THE WHOLE OF THE ACCOUNTS OF THE BLOCK AS AT 31ST MARCH, 1921.

Account.	Balance, 31st March, 1920.		Transactions.		Balance, 31st March, 1921.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Waimaha Farm ..	9,674 8 10	..	2,263 7 0	1,327 9 8	10,610 6 2	..
Te Huia Farm ..	655 18 0	..	1,262 12 10	413 16 4	1,504 14 6	..
Kahunui - Pamoā - Ponui Farms	..	298 3 6	300 1 6	364 8 8	..	362 10 8
Farm totals ..	10,330 6 10	298 3 6	3,826 1 4	2,105 14 8	12,115 0 8	362 10 8
General Account ..	..	3,533 2 5	647 10 0	742 0 7	..	3,627 13 0
	10,330 6 10	3,831 5 11	4,473 11 4	2,847 15 3	12,115 0 8	3,990 3 8

Area of block, 22,065 acres. Value of block, £41,157. Value of live-stock, £6,399 10s.

TAHORA No. 2C 2, SEC. 2.

Balance at credit, 31st March, 1920 ..	£ s. d.	620 19 6
<i>Receipts.</i>	£ s. d.	
Rents	190 14 2	
Interest	31 18 6	
	222 12 8	
	843 12 2	
<i>Payments.</i>		
Donation, Maori Soldiers' Fund ..	22 4 6	
County rates	25 12 6	
Land-tax	77 1 4	
Management	5 6 9	
	130 5 1	
Balance at credit, 31st March, 1921 ..	£713 7 1	

Area of block, 3,775 acres. Value, £3,800.

TAHORA No. 3C 3, SEC. 2.

Balance at credit, 31st March, 1920 ..	£ s. d.	£3,174 12 1
<i>Receipts.</i>	£ s. d.	
Rents	274 9 7	
Interest	839 19 6	
W. A. Chappell, purchase, Lots 3, 4, and 5— 6,711 acres	27,730 0 0	
	28,844 9 1	
	32,019 1 2	
<i>Payments.</i>		
Donation, Maori Soldiers' Fund	55 11 0	
Law-costs	10 10 0	
James Carroll—adjustment rents	55 18 6	
County rates	175 11 5	
Land-tax	263 1 0	
Management	40 9 6	
	601 1 5	
Balance at credit, 31st March, 1921 ..	£31,417 19 9	

Area of block, 4,866 acres.

Credit balance, as explained in report, £4,958.

TAHORA No. 2F, SEC. 2.

Balance at debit, 31st March, 1920 ..	£ s. d.	4,593 13 6
<i>Payments.</i>	£ s. d.	
Donation, Maori Soldiers' Fund	55 11 0	
Law-costs	8 17 10	
County rates	132 1 4	
Land-tax	53 1 4	
Interest	268 2 2	
Management	28 7 4	
	546 1 0	
	5,139 14 6	

<i>Receipts.</i>		
Rents	649 19 4	
Balance at debit, 31st March, 1921 ..	£4,489 15 2	

Area of block, 11,870 acres. Value, £30,764.

TAHORA No. 2F, SEC. 2 (PAPUNI FARM ACCOUNT).

Balance at debit, 31st March, 1920 ..	£ s. d.	9,530 18 0
<i>Debits.</i>	£ s. d.	
Wool unrealized, 31st March, 1920	1,261 13 1	
Fencing	384 10 3	
Grass-seed	224 1 9	
Clearing	94 17 6	
Trees	5 5 0	
	708 14 6	
Sheep bought	846 18 3	
Cattle bought	666 10 0	
Horses bought	21 0 0	
Shearing, &c. £363 4 7		
Less charged for outsiders	337 14 4	
	25 10 3	
Wages, &c.	1,080 4 1	
Stores	549 10 2	
House requisites	10 14 6	
Travelling-expenses	95 4 10	
Rates and taxes	4 19 5	
Station requisites	151 5 8	
Cartage	174 14 9	
Station plant	27 1 6	
Repairs	87 0 0	
Fire, accident, and marine insurance	17 5 10	
Law-costs	1 1 0	
Telephone	7 2 6	
Interest	371 19 1	
Office expenses	81 9 0	
	4,219 10 10	
	15,720 16 5	

STATEMENTS OF ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921—continued.

Credits.

	£	s.	d.	£	s.	d.
Wool sold, including amount unrealized at 31st March, 1920	1,431	6	9			
Surplus wool profits	233	3	4			
Sheep sold	1,882	19	6			
Cattle sold	352	0	0			
Skins sold	33	7	11			
Rebate on stock	34	17	7			
Dividends	30	0	0			
Wool unrealized, 31st March, 1921	1,000	0	0			
Mutton unrealized, 31st March, 1921	128	7	6			
Stores on hand, 31st March, 1921	20	0	0			
				5,146	2	7

Balance at debit, 31st March, 1921 .. £10,574 13 10

Live-stock on farm, 31st March, 1921—

	£	s.	d.
3,638 sheep	3,588	0	0
402 cattle	1,595	2	0
1 horse (draught stallion)	42	0	0
	£5,146	2	0

TAHORA No. 2G, SEC. 2.

		£	s.	d.	
Balance at debit, 31st March, 1920	..	283	14	1	
County rates	.. ..	14	15	0
Interest ..	.. ..	17	16	3
Management ..	.. ..	10	2	5
			42	13	8

Balance at debit, 31st March, 1921 .. £326 7 9

Area of block, 1,346 acres. Value, £1,346.

TAWAPATA SOUTH No. 1.

	£	s.	d.
Balance at debit, 31st March, 1920 ..	2,087	1	7
<i>Payments.</i>			
	£	s.	d.
Land-tax	69	16	9
Interest	113	0	0
Management	20	4	9
		203	1 6
	2,290	3	1

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Area of block, 4,376 acres 2 roods 5 perches. Value, £12,000.

WHANGAWEHI 1B AND 1C.

			£	s.	d.
Balance at debit, 31st March, 1920			..	3,940	2 3
<i>Payments.</i>					
			£	s.	d.
Law-costs	1	1	0
Land-tax	21	13	6
Interest	230	7	6
Management	20	4	9
				<hr/>	
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Area of block, 1,201 acres 3 roods 11 perches. Value, £4,120.

WHAITIRI No. 2.

			£	s.	d.
Balance at debit, 31st March, 1920			..	106	11 8
<i>Payments.</i>					
			£	s.	d.
County rates	..	..	36	15	5
Land-tax	..	..	12	0	3
Management	..	..	20	4	9
				69	0 5
				175	12 1

Receipts.

	£	s.	d.
Rents	642	0	0
Interest	3	6	0
			645 6 0

Balance at debit, 31st March, 1921 .. £469 13 11

Area of block, 426 acres. Value, £1,565.

MARAETAHA No. 1D (TE KOPUA).

	£	s.	d.
Balance at debit, 31st March, 1920	14,844	5	1

Debits.

	£	s.	d.	
Fencing.. ..	96	11	7	
Roads and tracks	44	19	3	
				141 10 10
Payments to beneficiaries ..	1,145	17	4	
Sheep bought	297	15	10	
Cattle bought	12	0	0	
Horses bought	9	10	0	
Charges on frozen meat ..	72	13	2	
Wages, &c.	799	8	11	
Shearing, &c.	245	8	1	
Splitting	40	5	0	
Stores	198	12	11	
Repairs.. ..	19	0	3	
Cartage.. ..	46	0	10	
Telephones	23	15	0	
Horse-shoeing and veterinary surgeon	30	4	0	
Station requisites	37	16	11	
House requisites	25	3	1	
Maori Soldiers' Fund	66	13	6	
Interpreting	0	10	6	
Travelling-expenses	39	11	0	
Fire, marine, and accident insurance	24	18	5	
Interest	759	19	7	
Rates	190	6	11	
Rabbit rate	2	18	6	
Management	340	14	9	

19,415 0 5

Credits.

Sheep sold	..	..	2,968	0	9
Cattle sold	..	..	1,581	14	4
Wool sold	..	..	70	5	10
Meat sold	..	..	43	3	6
Skins sold	..	..	39	10	1
Produce sold	..	..	9	9	6
Grass seed sold	..	..	30	0	3
Grazing	..	..	7	16	6
Rebate on tallow	..	..	39	5	6
Bonus on wool	..	..	21	10	0
Surplus wool profits	..	..	237	11	0
Bonus on stock	..	..	15	5	8
Telephone refunds	..	..	40	4	9
Dividends	..	..	46	10	0
Wool unrealized, 31st March, 1921	..	..	900	0	0
Mutton unrealized, 31st March, 1921	..	..	379	17	3
Beef unrealized, 31st March, 1921	..	..	251	5	8
Hides unrealized, 31st March, 1921	..	..	30	0	0
				6,711	10 7

Balance at debit, 31st March, 1921 .. £12,703 9 10

Live-stock on farm, 31st March, 1921—

	£	s.	d.
3,052 sheep	2,884	12	0
215 cattle	863	0	0
8 horses	94	0	0
	£3,841	12	0

STATEMENT OF LIVE-STOCK DEPASTURED ON FARMS, 31ST MARCH, 1921.

Farm where depastured.	Sheep.		Cattle.		Horses.		Total Number.	Total Value.
	Number.	Value.	Number.	Value.	Number.	Value.		
		£ s. d.		£ s. d.		£ s. d.		£ s. d.
Waimaha ..	3,110	2,585 0 0	70	388 10 0	4	48 0 0	3,184	3,021 10 0
Te Huia ..	1,600	1,337 10 0	122	492 10 0	4	48 0 0	1,726	1,878 0 0
Papuni ..	3,638	3,588 0 0	402	1,595 2 0	1	42 0 0	4,041	5,225 2 0
Mahurangi ..	4,580	4,485 0 0	380	2,487 10 0	8	186 0 0	4,968	7,158 10 0
Paremata ..	1,475	1,298 15 0	46	430 0 0	..	..	1,521	1,728 15 0
Te Kopua ..	3,052	2,884 12 0	215	863 0 0	8	94 0 0	3,275	3,841 12 0
Stock track ..	1,300	1,500 0 0	..	..	..	..	1,300	1,500 0 0
Patemaru ..	2,502	1,890 2 0	19	123 0 0	13	76 0 0	2,534	2,089 2 0
Pakowhai ..	485	485 0 0	..	..	..	..	485	485 0 0
	21,742	20,053 19 0	1,254	6,379 12 0	38	494 0 0	23,034	26,927 11 0

Summary.

		£ s. d.
21,742 sheep, valued at	.. ..	20,053 19 0
1,254 cattle, valued at	.. ..	6,379 12 0
38 horses, valued at	.. ..	494 0 0
		<u>£26,927 11 0</u>

AUDITOR'S CERTIFICATE.

SIR,—

Wellington, 31st October, 1921.

I have the honour to report that I have completed the audit of the East Coast Native Trust lands for the year ended 31st March, 1921, and have the following comments to make thereon:—

Farm Accounts.—Pakowhai: In the accounts of previous years a statement of the Pakowhai Farm operations has not been shown, but this year I have included one.

Stock.—As mentioned in my report of 9th November, 1920, in connection with the accounts for the period ended 31st March, 1920, I endeavoured to rectify as far as possible the numbers of live-stock on the various farms as at the 31st March, 1920. It now appears that the numbers of live-stock supplied to us as at 31st March, 1920, and 31st March, 1921, have in some instances been incorrect. The following are cases in point:—

Paremata Farm: At the 31st March, 1920, the stock of horses numbered four, but although the account for the current year shows no purchases or sales of horses the closing stock appears as nil. On going into the question I have been advised that the four horses are still on the farm, and were inadvertently omitted from the stock at the 31st March, 1921.

Te Huia: On comparing this account for the year under review with that for the year ended 31st March, 1920, it will be noticed that at the 31st March, 1920, there were no horses on hand, but although no purchases have been made since the horses in stock at the end of March, 1921, number four. We are, however, advised that there are four horses on the farm, and that these horses actually were on hand at the 31st March, 1920.

Papuni Farm: Here again there is a discrepancy in the stock of horses. It appears that a portion of this discrepancy also dates back to the 31st March, 1920. The number of horses at that date was given to me as twenty-two, but I am now advised that the number should actually have been thirty-seven. The account for the year ended 31st March, 1921, shows horses on hand as one draught stallion, but from further inquiry made by me it now appears that there should also be included a further forty-eight horses, which would bring the stock up to forty-nine as the correct number at the end of the year.

From information recently received from the agent of the East Coast Commissioner at Gisborne it appears that a number of other discrepancies in the stock, &c., have since come to light. In particular it appears that the number of cattle on Mahurangi Farm is overstated, while, on the other hand, a considerable quantity of mutton in the Wairoa Freezing-works has not been brought into account. The adjustment of these items has been left over until the preparation of the current year's accounts. The present East Coast Commissioner has appointed a General Farms-manager to supervise the working of the whole of the farms, and he will doubtless be in a position to supply accurate records of stock in the future.

With regard to the stock at the 31st March, 1921, I would point out that sheep and cattle on the various farms have been valued on a lower basis than last year, though not necessarily as low as actual market price.

Tahora 2c 3, Section 2.—During the course of the year ended 31st March, 1921, Lots 3, 4, and 5, having an area of 6,711 acres, were sold to Mr. W. A. Chappell for the sum of £27,730. The original area was 11,577 acres, so that a balance of 4,866 acres still remains in this block. The book value of the original area of 11,577 acres was £22,772, and the effect of the sale is to throw Tahora 2c3, Sec-

tion 2, Freehold Land Account of (now) 4,866 acres in debit (see my report of the 9th November, 1920, for system of accounting in connection with these blocks) £4,958—or, in other words, to show this amount as a *deduction* from the total value of the freeholds in the “Statement showing the Position of the Different Blocks as at the 31st March, 1921.” This account will ultimately require to be adjusted to record the value of the remaining land.

I may here mention that amounts shown at the foot of the statements of the various block accounts as the values of the blocks are merely the book values, and not necessarily the present-day values.

When I was in Gisborne I had an interview with Mr. John Harvey, agent for the present East Coast Commissioner, in connection with the system of accounting, and pointed out to him that it was probable that on going further into the accounts, particularly the farm accounts and the accounts of the Natives, a number of discrepancies would be discovered. I understand that Mr. Harvey has already found a number of these discrepancies. These will be adjusted in the current year's accounts. I fear, however, that it will involve a great amount of work before the rental accounts and the corresponding Natives' accounts are satisfactorily adjusted, and in this connection would refer you to my remarks under the heading “Rentals” in my report of the 9th November, 1920.

Herewith please find a set of the accounts for the year ended 31st March, 1921.

I have, &c.,

ARTHUR T. CLARKE, A.C.A.

The Hon. the Minister of Native Affairs, Wellington.

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